Amendment Dated March 15, 2006 Attorney Docket No.: 27475/05431

Appln. No. 10/715,089

Amendments to the Abstract:

The present invention relates to an elevated toilet seat that includes integral flanges or wings that allow for attachment of one or more external apparatus, such as arm rests, handles or baskets. The toilet seat is removably attachable to the upper surface of a toilet bowl via a bracket. The seat is snap-fit to the bracket for easy installation and removal.